THE BOMBAY MOTOR VEHICLES TAX ACT, 1935.

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SCHEDULE I.

SCHEDULE II.

BOMBAY ACT No. XXXIV OF 1935.[1]

[THE BOMBAY MOTOR VEHICLES TAX ACT, 1935.]

[*6th February 1936.*]

Amended by Bom. 24 of 1936.
Adapted and modified by the Adaptation of Indian Laws Order in Council.
Amended by Bom. 13 of 1939.
" " " 3 of 1940.*
" " " 9 of 1942.*
" " " 46 of 1947.
" " " 5 of 1949.

An Act to provide for the imposition of a tax on motor vehicles in the Bombay Presidency.

WHEREAS it is expedient to impose a tax on motor vehicles in the Bombay Presidency and to provide for certain other purposes hereinafter appearing; And whereas the previous sanction of the Governor General required under sub-section (*3*) of section 80A of the Government of India Act and the previous sanction of the Governor required under section 80C of the said Act have been obtained for the passing of this Act: It is hereby enacted as follows:—

5 & 6, Geo. V c. 61.

Short title, commencement and extent.

1. (*1*) This Act may be called the Bombay Motor Vehicles Tax Act, 1935.

(*2*) It shall come into force on the 1st day of April 1936.

(*3*) It extends to the whole of the Presidency of Bombay excluding Sind.

Definitions.

2. In this Act, unless there is anything repugnant in the subject or context—

[2][(*1*) "Certificate of taxation" means a certificate issued under sub-section (*3*) of section 3 showing the rate at which the tax is leviable and the periods for which the tax has been paid;]

[3]* * * * * *

II of 1924.

(*3*) "Local authority" includes a cantonment authority within the meaning of the Cantonments Act, 1924;

[3]* * * * * *

(*5*) "Prescribed" means prescribed by rules made under this Act;

(*6*) "Presidency" means the Presidency of Bombay excluding Sind;

[3]* * * * * *

(*8*) "Quarter" means a period of three months commencing from the 1st day of January, the 1st day of April, the 1st day of July or the 1st day of October in each year and the term "quarterly" shall be construed accordingly;

[3]* * * * * *

IV of 1939.

(*10*) "Registered owner" means the person in whose name a motor vehicle is registered under the [4][Motor Vehicles Act, 1939;]

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[1] For Statement of Objects and Reasons, *see Bombay Government Gazette*, 1935, Part V, pp. 286–289 and for Proceedings in Council, *see* Bombay Legislative Council Debates, 1935, Vol. XLIII.

[2] This clause was substituted for the original by Bom. 3 of 1940, s. 2 (*i*), read with Bom. 40 of 1947, s. 2.

[3] Clauses (*2*), (*4*), (*7*), (*9*) and (*13*) were deleted, *ibid.*, s. 2.

[4] These words and figures were substituted for the words and figures. "Indian Motor Vehicles Act, 1914" *ibid.*, s. 2 (*iii*).

* This Act was re-enacted by Bom. 40 of 1947, s. 2.

(*11*) "Schedule" means a schedule appended to this Act ;

(*12*) "Tax" means a tax imposed under this Act ;

[1][(*12A*) "Tax Token" means a token issued under sub-section (*3*) of section 3 showing that the amount of tax has been paid and includes a fresh tax token issued in place of the original token under sub-section (*2*) of section 6 ;]

[2]* * * * * *

(*14*) "Year" means a financial year ;

[3][(*15*) Words and expressions used but not defined in this Act shall have the meaning assigned to them in the Motor Vehicles Act, 1939]. IV of 1939.

Levy of tax.

3. (*1*) As from the 1st day of April 1936 a tax at the rates fixed by the [4][Provincial Government] by notification in the [5][*Official Gazette*] not exceeding the maximum rates specified in the First Schedule shall be levied on all motor vehicles used or kept for use in the Presidency :

[6][Provided that in the case of motor vehicles kept by a dealer in, or manufacturer of, such vehicles for the purposes of trade, the tax shall only be levied and paid by such dealer or manufacturer on vehicles permitted to be used on roads in the manner prescribed by rules made under the Motor Vehicles Act, 1939.] IV of 1939.

(*2*) The tax leviable under sub-section (*1*) shall be paid in advance by every registered owner of, or any person having possession or control of, a motor vehicle—

(*i*) annually at the rates fixed by the [4][Provincial Government] under sub-section (*1*), or

(*ii*) for one or more quarters on payment for each such quarter at one-fourth of the annual rates referred to in clause (*i*) *plus* six and one-fourth per centum, or

(*iii*) for any period less than a quarter, expiring on the last date of any quarter, at the quarterly rates referred to in clause (*ii*) less one-twelfth of the annual rate of the tax for every complete calendar month which has expired during such quarter :

[7]* * * * * *

[8][Provided [7]* that in calculating the amount due under this sub-section for any period less than one year, the fraction of a rupee less than 8 annas shall be counted as 8 annas and the fraction of a rupee exceeding 8 annas shall be counted as a rupee]

[9][(*3*) When the tax leviable under this section in respect of any motor vehicle is paid, the registering authority shall issue to the person paying the tax a token in the prescribed form showing that such tax has been paid. The registering authority shall also issue to such person a certificate of taxation showing the rate at which the tax is leviable and the period for which the tax has been paid in respect of such motor vehicle or if a certificate of taxation has been already issued in respect of such motor vehicle, cause an entry about such payment to be made in such certificate of taxation.]

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[1] This clause was inserted, by Bom. 3 of 1940, s. 2 (*iv*), read with Bom. 40 of 1947, s. 2.
[2] Clauses (*2*), (*4*), (*7*), (*9*) and (*13*) were deleted, *ibid.*
[3] This clause was inserted, *ibid.*, s. 2 (*v*).
[4] The words "Provincial Government" were substituted for the words "Local Government" by the Adaptation of Indian Laws Order in Council.
[5] The words "*Official Gazette*" were substituted for the words "*Bombay Government Gazette*", *ibid.*
[6] This proviso was added by Bom. 46 of 1947, s. 2 (*i*).
[7] This proviso and the word "further" were deleted, *ibid.*, s. 2 (*ii*).
[8] This proviso was inserted by Bom. 3 of 1940, s. 3 (*i*) (*b*) read with Bom. 40 of 1947, s. 2.
[9] This clause was inserted, *ibid.*, s. 3 (*ii*).

4. [*Grant or renewal of registration certificates.*] *Repealed by Bom. 3 of 1940, s. 4, read with Bom. 40 of 1947, s. 2.*

Refund of tax.

5. (*1*) [1][When any person has paid the annual tax in advance in respect of a motor vehicle and has produced a certificate signed by a registering authority stating that the tax token and the certificate of taxation issued in respect of such vehicle have been surrendered, he shall be entitled to a refund, subject to such conditions as may be notified by the Provincial Government in the Official Gazette] firstly, in respect of the quarter or quarters which may not have commenced when the [2][tax token and the certificate of taxation] are surrendered, of a sum equal to the difference between the sum paid as annual tax and the sum which would have been payable at the quarterly rate, for every quarter which has expired when, and the quarter in which, the [2][tax token and the certificate of taxation] are surrendered and secondly, in respect of any unexpired portion of a quarter in accordance with the provisions of sub-section (*2*) of this section as if he had paid the tax for that quarter at the quarterly rate.

(*2*) [3][When any person has paid the quarterly tax in advance in respect of a motor vehicle and has produced a certificate signed by a registering authority stating that the tax token and the certificate of taxation issued in respect of such vehicle have been surrendered, he shall be entitled to a refund, subject to such conditions as may be notified by the Provincial Government in the Official Gazette] for each complete calendar month in the period for which such tax has been paid and which has not commenced on the date on which the [2][tax token and the certificate of taxation] are surrendered, of a sum equal to one-twelfth of the annual rate of the tax leviable in respect of such vehicle.

(*3*) When any person has paid the tax in advance in respect of a motor vehicle, he shall be entitled, on the production of a certificate signed by a registering authority stating that an application for the registration [4]* * * of such vehicle has been refused, to a refund of the tax paid.

[5][(*4*) When a motor vehicle in respect of which the tax has been paid is altered in such manner as to cause it to become a vehicle in respect of which the tax is leviable at a lower rate, the person who has paid such tax shall be entitled on the production of a certificate signed by a registering authority stating that the vehicle has been so altered to a refund of a sum equal to the difference between the amount which would be refundable to him in accordance with the provisions of sub-sections (*1*) and (*2*) on the surrender of the tax token and the certificate of taxation and the amount of the tax leviable on such vehicle at the lower rate.

(*5*) Notwithstanding anything contained in sub-sections (*1*) and (*2*) a person shall be entitled to a refund of the tax as provided in the said sub-sections on the production of a certificate signed by a registering authority stating that such authority is satisfied that—

(*a*) such person has, for reasons beyond his control, not been able to surrender the tax token or the certificate of taxation, and

(*b*) the vehicle in respect of which the refund of the tax is claimed shall not be used in any public place during the period for which such refund is claimed.]

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[1] This portion was substitutde for the original by Bom. 46 of 1947, s. 3 (*i*).

[2] These words were substituted for the words "certificate of registration and licence card" and "certificate and licence card" by Bom. 3 of 1940, read with Bom. 40 of 1947, s. 2.

[3] This portion was substituted for the original by Bom. 46 of 1947, s. 3(*ii*).

[4] The words "or for the renewal of registration" were deleted by Bom. 3 of 1940 s. 5 (*ii*), read with Bom. 40 of 1947, s. 2.

[5] Sub-sections (*4*) and (*5*) were inserted, *ibid.*, s. 5 (*iii*).

Refund of tax in respect of motor vehicles not used in public places.

[1][**5A.** When any person has paid the tax in respect of a motor vehicle, he shall be entitled to a refund of the same as provided in sub-sections (*1*) and (*2*) of section 5 on the production of a certificate signed by a registering authority stating that such authority is satisfied that the vehicle in respect of which the refund of the tax is claimed has not been used in any public place during the period for which such refund is claimed.]

Declaration by person having possession or control of a motor vehicle.

6. (*1*) Every registered owner of, or person who has possession or control of, a motor vehicle used or kept for use in the Presidency shall fill up and sign a declaration in the prescribed form, stating the prescribed particulars and shall deliver within the prescribed time the declaration so filled up and signed to a registering authority and shall pay to the registering authority the tax which he appears by such declaration to be liable to pay in respect of such vehicle.

(*2*) When a motor vehicle used or kept for use is [2][altered or is proposed to be used in such manner] as to render the registered owner or person who has been in possession or control of such vehicle liable to the payment of an additional tax under section 7, [3][such owner or person] shall fill up and sign an additional declaration in the prescribed form, showing the nature of the alteration made [4][or of such use] and containing the prescribed particulars and shall deliver such additional declaration so filled up and signed together with the [5][tax token and the certificate of taxation] in respect of the motor vehicle so altered [6][or proposed to be so used] to a registering authority and shall pay to the registering authority the additional tax payable under section 7 which he appears by such additional declaration to be liable to pay in respect of such vehicle. [7][On receipt of such additional tax, the registering authority shall issue to such owner or person a fresh tax token in place of the original token and shall cause an entry about such payment to be made in the certificate of taxation.]

[8][(*3*) Such owner or person shall, at the time of making payment of the tax under sub-section (*1*) or of the additional tax under sub-section (*2*), produce before the registering authority a valid certificate of insurance in respect of the vehicle complying with the requirements of Chapter VIII of the Motor Vehicles Act, 1939.] IV of 1939.

Payment of additional tax.

7. When any motor vehicle in respect of which a tax has been paid is altered, [9][or proposed to be used] in such manner as to cause the vehicle to become a vehicle in respect of which a higher rate of tax is payable, the registered owner or person who is in possession or control of such vehicle shall pay an additional tax of a sum which is equal to the difference between the tax already paid, and the tax which is payable in respect of such vehicle for the period for which the higher rate of tax is payable in consequence of its being altered [9][or so proposed to be used] and the registering authority shall not grant a fresh [10][tax token] in respect of such vehicle so altered [9][or proposed to be so used] until such amount of tax has been paid.

Liability to pay arrears of tax of persons succeeding to the ownership, possession or control of motor vehicles.

[11][**7A.** (*1*) If the tax leviable in respect of any motor vehicle remains unpaid by any person liable for the payment thereof and such person before having paid the tax has transferred the ownership of such vehicle or has ceased to be in possession or control of such vehicle, the person to whom the ownership of the vehicle has been transferred or the person who has possession or control of such vehicle shall be liable to pay the said tax to the registering authority.

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[1] This section was inserted by Bom. 46 of 1947, s. 4.
[2] These words were substituted for the words " altered so ", *ibid.*, s. 5 (*i*).
[3] These words were substituted for words "such person ", *ibid.*
[4] These words were inserted, *ibid.*
[5] These words were substituted for the words " registration certificate" by Bom. 3 of 1940, s. 6 (*i*), read with Bom. 40 of 1947, s. 2.
[6] These words were inserted by Bom. 46 of 1947, s. 5 (*i*).
[7] These words were added by Bom. 3 of 1940, s. 6 (*ii*), read with Bom. 40 of 1947.
[8] This sub-section was inserted by Bom. 46 of 1947, s. 5 (*ii*).
[9] These words were inserted, *ibid.*, s. 6.
[10] These words were substituted for the words " certificate of registration or renewed any certificate of registration " by Bom. 3 of 1940, s. 7, read with Bom. 40 of 1947, s. 2.
[11] This section was inserted by Bom. 5 of 1949, s. 2.

(2) Nothing contained in this section shall be deemed to affect the liability to pay the said tax of the person who has transferred the ownership or has ceased to be in possession or control of such vehicle.]

Power of police officer to stop a motor vehicle.

8. (1) Any police officer in uniform, not below such rank as may be prescribed by [1][the Provincial Government] in this behalf, may require the driver of any motor vehicle [2][in any public place] to stop such vehicle and cause it to remain stationary so long as may reasonably be necessary for the purpose of satisfying himself that the amount of the tax due in accordance with the provisions of this Act in respect of such vehicle has been paid.

(2) Any person failing to stop a motor vehicle when required to do so by a police officer under sub-section (1) shall, on conviction, be punishable with the same penalty as provided in section 12.

Utilisation of the proceeds of the tax.

[3][**9.** (1) The Provincial Government shall pay annually to any local board which at the commencement of this Act was levying tolls on vehicles or animals and to any other local authority which at the said date was levying or collecting tolls on motor vehicles and trailers a sum determined by the Provincial Government, after consulting the local board or local authority concerned, as representing the net average annual income of such local board or local authority from such tolls, after deducting the cost of collection, during the three years ending on the 31st day of March 1936, *plus* 10 per centum.

(2) The contributions to the local authorities fixed under sub-section (1) shall be paid in such instalments and in such manner and on such dates as the Provincial Government, after consulting the local authorities concerned, may determine.

(3) If, in any year, the proceeds of the tax collected under this Act, after deducting such sum as expenses of collection of the tax as the Provincial Government may, determine in this behalf, exceed the sum of Rs. 26,57,000 the excess amount shall be entered in a separate account and shall be expended in such manner as the Provincial Government may determine solely on the construction, improvement and maintenance of new and existing roads including roads vesting in, belonging to or managed by, any local authority :

Provided that such expenditure shall be a supplement to and not in substitution for any funds which would otherwise be expended on roads by the Provincial Government or by local authorities.

(4) The contributions made under sub-section (2) and the expenditure incurred under sub-section (3) shall be charged on the revenues of the Province.

Explanation.—" Road " includes the slopes, berms and side drains of a road, all bridges, culverts and causeways built on or across a road and footways.]

Penalty for possession or control of motor vehicle without payment of tax and for incomplete and untrue declaration.

10. (1) Whoever—

(*a*) as a registered owner or otherwise has possession or control of any motor vehicle used or kept for use without having paid the amount of the tax or additional tax due in accordance with the provisions of this Act in respect of such vehicle, or

(*b*) delivers a declaration or additional declaration wherein the particulars required by or under this Act to be therein set forth are not fully and truly stated,

shall, on conviction, be punishable with fine [4][which shall not be less than a sum equal to the quarterly tax payable in respect of such vehicle and which may extend to a sum equal to the annual tax payable in respect of such vehicle; and in the event of such person having been previously

[1] The words " the Provincial Government " were substituted for the word " Government " by the Adaptation of Indian Laws Order in Council.

[2] These words were substituted for the words " on any public road " by Bom. 3 of 1940, s. 8 read with Bom. 40 of 1947, s. 2.

[3] This section was substituted for the original by Bom. 13 of 1939, s. 3.

[4] These words were substituted for the words commencing with the words " which may extend to " and ending with the words " is committed " by Bom. 3 of 1940, s. 9, read with Bom. 40 of 1947 s. 2,

convicted of an offence under this section with fine which shall not be less than a sum equal to the tax payable in respect of such vehicle for two quarters and which may extend to a sum equal to twice the annual tax payable in respect of such vehicle ;] and the amount of any tax due shall be recoverable as if it were a fine.

(*2*) It shall be lawful for any person who is accused of an offence under this section to pay as penalty in the prescribed manner and in the prescribed time and to the prescribed officer by way of composition for the offence with which he is accused such sum as may be prescribed. On payment by such person of such sum together with the amount of tax due, if any, such person, if in custody, shall be set at liberty and if any proceedings in any criminal court have been instituted against such person in respect of such offence the composition shall be deemed to amount to an acquittal and no further criminal proceedings shall be taken against such person in respect of such offence.

Tax recoverable as arrear of land revenue.

11. Any tax due under this Act shall be recoverable in the same manner as an arrear of land revenue.

Other penalties.

12. Whoever contravenes any of the provisions of this Act or of any rule made thereunder shall, on conviction, if no other penalty is elsewhere provided in this Act or the rules for such a contravention, be punishable with fine which may extend to one hundred rupees and in the event of such person having been previously convicted of an offence under this Act or any rule made thereunder with fine which may extend to two hundred rupees.

Trial of offences.

13. No court inferior to that of a Presidency Magistrate or a Magistrate of the Second Class shall try an offence punishable under this Act.

Levy of toll on certain bridges.

14. Notwithstanding anything contained in this Act, it shall be lawful—

(*a*) for the [1][Provincial Government] or any local board to levy tolls on [2][vehicles, animals and persons], or

(*b*) for any other local authority to levy tolls on motor vehicles or trailers,

under any other law for the time being in force, on any bridge constructed, [3][reconstructed or repaired] after the commencement of this Act by the [1][Provincial Government], local board or other local authority, as the case may be :

Provided that the [1][Provincial Government] is satisfied that—

(*a*) the capital cost incurred in the construction, [4][reconstruction or repairs, as the case may be,] of such bridge is not less than five lakhs of rupees, and

(*b*) such bridge is of special service to the public :

Provided further that such toll shall be levied only at such rate and for such period as the [1][Provincial Government] may, by notification in the [5][*Official Gazette*], declare to be necessary for the recovery of the amount expended upon the construction [4][reconstruction or repairs, as the case may be,] of such bridge or such portion of the said amount as the [1][Provincial Government] may determine.

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[1] The words "Provincial Government" were substituted for the words "Local Government" by the Adaptation of Indian Laws Order in Council.

[2] These words were substituted for the words "vehicles and animals" by Bom. 3 of 1940, s. 10 read with Bom. 40 of 1947, s. 2.

[3] These words were inserted by Bom. 9 of 1942, s. 2 (*1*) read with Bom. 40 of 1947.

[4] These words were inserted, *ibid.*, s. 2 (*2*).

[5] The words "*Official Gazette*" were substituted for the words "*Bombay Government Gazette*" by the Adaptation of Indian Laws Order in Council.

Bom. II of 1868.

15. Except as provided in the Bombay Ferries Act, 1868, and in section 14, no toll shall be levied or collected— Bar to levy tolls on motor vehicles.

(*a*) on any [1][vehicle, animal or person] by the [2][Provincial Government] or any local board, or

(*b*) on any motor vehicle or trailer by any other local authority.

16. (*1*) Where, before the commencement of this Act, the collection of tolls leviable at any toll station has been leased to any person under any law for the time being in force, other than the Bombay Ferries Act, 1868, and the lease relates wholly or in part to any period subsequent to the commencement of this Act, the amount which the lessee has contracted to pay to the local authority concerned or to the [2][Provincial Government] shall be reduced by the amount of the loss suffered by him in consequence of this Act having come into force. Modification of leases.

Bom. II of 1868.

(*2*) If the lessee and the local authority are unable to agree as to the amount of such loss or if any other dispute arises between them as to the effect of this Act on the contract of lease, such dispute shall be decided by the Collector of the district, and any such dispute arising between the [2][Provincial Government] and their lessee shall be decided by the [2][Provincial Government]. The decision of the Collector or the [2][Provincial Government], as the case may be, shall be final.

17. No prosecution, suit or other proceeding shall lie against any person for anything in good faith done or intended to be done under this Act. Protection for *bona fide* acts.

18. The [2][Provincial Government] may, by notification in the [3][*Official Gazette*], exempt either totally or partially any motor vehicle or class of motor vehicles from the payment of the tax. Every notification issued under this section shall be laid [4][before each of the Chambers of the Provincial Legislature] at the session [5][thereof] next following and shall be liable to be rescinded or modified by a resolution [6][in which both the Chambers concur], and the rescission or modification so made shall, after publication by notification in the [3][*Official Gazette*], be deemed to have come into force. Exemptions.

[7][**19.** All motor vehicles designed and used solely for carrying out agricultural operations on farms or farm lands shall be exempt from the payment of the tax. Exemption of motor vehicles used for agriculture.

Explanation.—For the purpose of this section the expression "agricultural operation" shall mean tilling, sowing, harvesting, crushing of agricultural produce or any other similar operation carried out for the purpose of agriculture but shall not include the transportation of persons or materials for the purpose of agriculture or the transportation of agricultural produce.]

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[1] These words were substituted for the words "vehicle or animal" by Bom. 3 of 1940, s. 11 read with Bom. 40 of 1947, s. 2.

[2] The words "Provincial Government" were substituted for the words "Local Government" by the Adaptation of Indian Laws Order in Council.

[3] The words "*Official Gazette*" were substituted for the words "*Bombay Government Gazette*", *ibid.*

[4] The words "before each of the Chambers of the Provincial Legislature" were substituted for the words "upon the table of the Bombay Legislative Council", *ibid.*

[5] The word "thereof" was substituted for the words "of the said Council", *ibid.*

[6] The words "in which both the Chambers concur" were substituted for the words "of the said Council", *ibid.*

[7] This section was substituted for the original by Bom. 3 of 1940, s. 12 read with Bom. 40 of 1947.

Appeal.

[1][**19A.** Any person, who is aggrieved by any order of a registering authority made under this Act, may, within the prescribed time and in the prescribed manner, appeal to the prescribed authority.]

Power to make rules.

20. (*1*) The [2][Provincial Government] may, subject to the condition of previous publication, make rules for carrying out the purposes of this Act.

(*2*) In particular and without prejudice to the generality of the foregoing provision, the [2][Provincial Government] may make rules for all or any of the following purposes, namely :—

(*a*) to prescribe the manner in which the tax shall be paid ;

(*b*) to prescribe the form of any [3][token,] declaration or certificate, the particulars to be stated therein and the time within which the declaration shall be delivered ;

(*c*) to regulate the manner in which refunds or deductions or exemptions may be claimed ;

(*d*) to specify the police officers employed to exercise power under section 8 ;

(*e*) to prescribe the amount of penalty payable under sub-section (*2*)of section 10, the manner in which, the time within which and the officer to whom, such penalty shall be paid ;

(*f*) to provide for the total or partial exemption from liability to payment of the tax of any motor vehicle brought into the Presidency by any person visiting the Presidency or making a temporary stay therein, the time within which the declaration shall be made by any such person, the amount which shall be payable on account of such vehicle and the token which any such vehicle shall carry ;

[4][(*g*) the time within which, the manner in which and the authority to which an appeal may be made under section 19A ;]

(*h*) any other matter which may be prescribed.

(*3*) All rules made under this section shall be published in the [5][*Official Gazette*].

(*4*) Rules made under this section shall be laid [6][before each of the Chambers of the Provincial Legislature] at the session [7][thereof] next following and shall be liable to be modified or rescinded by a resolution [8][in which both the Chambers concur] and the modification or rescission so made shall, after publication by notification in [5][*Official Gazette*] be deemed to have come into force :

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[1] This section was inserted by Bom. 5 of 1949, s. 3.

[2] The words "Provincial Government" were substituted for the words "Local Government" by the Adaptation of Indian Laws Order in Council.

[3] This word was inserted by Bom. 3 of 1940, s. 13 (*i*) read with Bom. 40 of 1947.

[4] Clause (*g*) was inserted by Bom. 5 of 1949, s. 4.

[5] The words "*Official Gazette*" were substiuted for the words "*Bombay Government Gazette*" by the Adaptation of Indian Laws Order in Council.

[6] The words "before each of the Chambers of the Provincial Legislature" were substituted for the words "upon the table of the Bombay Legislative Council", *ibid.*

[7] The word "thereof" was substituted for the words "of the said Council", *ibid.*

[8] The words "in which both the Chambers concur" were substituted for the words "of the said Council", *ibid.*

SCHEDULE II.

(*See* section 22.)

Year.	Number.	Act.	Amendment.
1901	II	The Bombay District Municipal Act.	In clause (*b*) of section 59— (1) in sub-clause (*iii*), after the word "vehicles", the words and brackets "(other than motor vehicles or trailers save as provided in section 14 of the Bombay Motor Vehicles Tax Act, 1935)" shall be inserted; (2) In sub-clause (*x-a*), after the words "any other tax" the words and brackets "(other than a toll on motor vehicles or trailers save as provided in section 14 of the Bombay Motor Vehicles Tax Act, 1935)" shall be inserted.
1923	VI	The Bombay Local Boards Act.	In section 99, after the words "any tax" the words and brackets "(other than a toll on motor vehicles or trailers save as provided in section 14 of the Bombay Motor Vehicles Tax Act, 1935)" shall be inserted.
1925	XVIII	The Bombay Municipal Boroughs Act.	In section 73— (1) in clause (*iii*), after the word "vehicles" the words and brackets "(other than motor vehicles or trailers save as provided in section 14 of the Bombay Motor Vehicles Tax Act, 1935)", shall be inserted; (2) in clause (*xiv*), after the words "any other tax" the words and brackets "(other than a toll on motor vehicles or trailers save as provided in section 14 of the Bombay Motor Vehicles Tax Act, 1935)" shall be inserted.
1933	VI	The Bombay Village Panchayats Act.	In sub-section (2) of section 89, in clause (*vii*), after the words "[1]any other tax" the words and brackets "(other than a toll on motor vehicles or trailers save as provided in section 14 of the Bombay Motor Vehicles Tax Act, 1935)" shall be inserted.

[1] The word "any" was substituted for the word "and" by Bom. 24 of 1936, s. 2, schedule.

	Maximum annual rate of tax.
	Rs.
[1]Provided further that the maximum annual tax in the case of motor vehicles registered for use solely within municipal and cantonment limits shall not exceed Rs. 333-6-0 and in other cases shall not exceed Rs. 500.	
V.—Motor vehicles other than those liable to tax under the foregoing provisions of the Schedule :—	
(*a*) Vehicles not exceeding 15 cwt. in weight, unladen ...	40
(*b*) Vehicles exceeding 15 cwt. but not exceeding 30 cwt. in weight, unladen	60
(*c*) Vehicles exceeding 30 cwt. but not exceeding 45 cwt. in weight, unladen	80
(*d*) Vehicles exceeding 45 cwt. in weight, unladen ...	110
(*e*) Additional tax payable in respect of such vehicles used for drawing trailers :—	
(1) for each trailer not exceeding 1 ton in weight, unladen...	25
(2) for each trailer, exceeding 1 ton in weight, unladen ...	50
Provided that two or more vehicles shall not be chargeable under this clause in respect of the same trailer.	
B.—Motor vehicles other than those fitted solely with pneumatic tyres.	The rates shown in class A plus 50 per centum.
C.—Motor vehicles visiting the Presidency	The rates prescribed in the rules.
D.—Dealers in or Manufacturers of motor vehicles.	
For a general licence—	
(1) in respect of any seven or less number of motor vehicles ...	300
(2) in respect of any additional seven or less number of motor vehicles	300

[1] These provisos were substituted for the original provisos by Bom. 24 of 1936, s. 2, Schedule.

	Maximum annual rate of tax. Rs.
(*d*) Vehicles the registered aden weight of which exceeds 90 cwt. but does not exceed 120 cwt. ..	480
(*e*) Vehicles the registered laden weight of which exceeds 120 cwt. but does not exceed 150 cwt.	600
(*f*) Vehicles the registered laden weight of which exceeds 150 cwt.	720
(*g*) Additional tax payable in respect of such vehicles used for drawing trailers :—	
(1) for each trailer the registered laden weight of which does not exceed 40 cwt.	150
and	
(2) for each trailer the registered laden weight of which exceeds 40 cwt.	240

Provided that two or more vehicles shall not be chargeable under this clause in respect of the same trailer :

Provided further that the rates for motor vehicles registered for use solely within municipal and cantonment limits shall be two-thirds of the aforesaid rates.]

IV.—Motor vehicles plying for hire and used for the transport of passengers :—

(*a*) Vehicles licensed to carry in all not more than [1][four] [2][passengers]	[3][120]
(*b*) Vehicles licensed to carry more than [4][four passengers] for every additional [5][passenger] which the vehicle is so licensed to carry	16

[6]Provided that the rates for motor vehicles registered for use solely within municipal and cantonment limits shall be $\frac{2}{3}$rds of the aforesaid rates :

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[1] This word was substituted for the word "two" by Bom. 3 of 1940, s. 15 (*ii*) (*a*), read with Bom. 40 of 1947.

[2] This word was substituted for the words "persons (excluding the driver of the vehicle)" by Bom. 46 of 1947, s. 7.

[3] These figures were substituted for the figures "88" by Bom. 3 of 1940, s. 15 (*ii*) (*b*), read with Bom. 40 of 1947.

[4] These words were substituted for the words "two persons (excluding the driver of the vehicle)" by Bom. 46 of 1947, s. 7.

[5] This word was substituted for the word "person" *ibid.*

[6] These provisos were substituted for the original provisos by Bom. 24 of 1936, s. 2, Schedule.

Provided that when in the opinion of the [1][Provincial Government], such modification or rescission is likely to defeat or frustrate any of the purposes of this Act, the [1][Provincial Government] may, by notification in the [2][*Official Gazette*], declare that the modification or rescission shall have no effect and thereupon the rule shall remain in force as if it had not been modified or rescinded.

21. [*Existing certificates deemed to be cancelled unless application for fresh certificate made within certain time and this Act not to affect past liability.*] *Repealed by Bom. 3 of 1940, s. 14, read with Bom. 40 of 1947.*

22. The enactments specified in the second Schedule are hereby amended to the extent and in the manner specified in the fourth column thereof. Amendment of certain enactments.

23. [*Levy of registration fees under Act VIII of 1914 after passing of this Act.*] *Repealed by Bom. 3 of 1940, s. 14, read with Bom. 40 of 1947.*

SCHEDULE I.

(*See* section 3.)

	Maximum annual rate of tax. Rs.
A.—Motor vehicles fitted solely with pneumatic tyres :—	
I.—Motor cycles and tricycles (including motor-scooters and cycles ith attachment for propelling the same by mechanical power) not xceeding 8 cwt. in weight, unladen :—	
(*a*) Cycles not exceeding 200 lbs. in weight, unladen ..	18
(*b*) Cycles exceeding 200 lbs. in weight, unladen ..	24
(*c*) Tricycles	24
(*d*) Cycles or tricycles used for drawing a trailer or sidecar, in addition to above rates	3
II.—Motor vehicles not exceeding 5 cwt. in weight unladen adapted and used for invalids	5
[3][III.—Motor Vehicles (including tricycles) weighing more than 8 cwt. unladen used for the transport or haulage of goods or materials :—	
(*a*) Vehicles the registered laden weight of which does not exceed 30 cwt.	150
(*b*) Vehicles the registered laden weight of which exceeds 30 cwt. but does not exceed 60 cwt.	240
(*c*) Vehicles the registered laden weight of which exceeds 60 cwt. but does not exceed 90 cwt.	360

[1] The words "Provincial Government" were substituted for the words "Local Government" by the Adaptation of Indian Laws Order in Council.

[2] The words "*Official Gazette*" were substituted for the words "*Bombay Government Gazette*", *ibid.*

[3] This article was substituted for the original by Bom. 3 of 1940, s. 15 (*i*), read with Bom. 40 of 1947, s. 2.